



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment, Comment Request for the IRS Taxpayer Burden Surveys

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the IRS Taxpayer Burden Surveys to be fielded between 6/1/2023 and 5/31/2025.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to pra.comments@irs.gov. Please reference the information collection's "OMB number 1545-2212 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Sara Covington, (202)317-5744, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at sara.l.covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: IRS Taxpayer Burden Surveys.

OMB Number: 1545-2212.

Regulatory Number: N/A.

Abstract: Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer

a tax system whose rules span thousands of pages. Managing such a complex and broad-based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

Current Actions: The Taxpayer Burden Surveys allow RAAS to update and validate the IRS Taxpayer Burden Model which is used to provide estimates for consolidated taxpayer segments, such as OMB numbers 1545-0074, 1545-0123, and 1545-0047. This form is being submitted for revision purposes.

Data Collections and Burden Hours Covered Under This Clearance Request:

Table	Taxpayer Segment	Period 1 6/1/2023 – 5/31/2024	Period 2 6/1/2024 – 5/31/2025	Period 3 6/1/2025 – 5/31/2026
1	Individual Taxpayers	4,232	4,234	4,234
2	Business Entities	2,610	5,220	870
3	Tax-Exempt Organizations	645	1,504	324
4	Trusts and Estate Form 1041 Filers	1,087	1,088	0
5	Form 709 Gift Tax Return Filers	1,088	362	0
6	Form 706 Estate Tax Return Filers	0	0	1,450
7	Excise Tax Return Filers	0	1,088	362
8	Employers	1,450	725	0
9	Information Return Filers	0	0	5,800
10	Pension Plan Return Filers	1,450	0	0
	Total Hours	12,592	14,221	13,040

Type of Review: Revision of a currently approved collection.

Affected Public: Individual, Business or other for-profit organizations.

Estimated Total Number of Respondents: 140,658.

Estimated Time Per Respondent: 17 min.

Estimated Total Burden Hours: 39,853.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: January 23, 2023.

Sara L. Covington,
IRS Tax Analyst.